

What is claimed is:

1. A process for preparing an immobilized enzyme, which comprises the steps of:

immobilizing an enzyme used for decomposing oil and fat

on a carrier by adsorption,

without drying, bringing the immobilized enzyme into

contact with a fatty acid triglyceride, a fatty acid

partial glyceride, or mixtures thereof, and

adjusting the moisture content of the enzyme to 5% to

50% by weight based on the weight of the carrier, wherein

the enzyme is used for esterification.

2. The process according to claim 1, wherein the amount

of the fatty acid triglyceride, fatty acid partial

glyceride, or mixtures thereof is 500% to 5000% by weight

based on the weight of the carrier.

3. A process for preparing an immobilized enzyme for

esterification, which comprises the steps of:

immobilizing an enzyme used for decomposing oil & fat on

a carrier by adsorption,

without directly drying, by bringing the immobilized

enzyme into contact with a fatty acid, fatty acid

triglyceride, fatty acid partial glyceride, or mixtures

thereof, in an amount of 20% to 3000% by weight, based on

the weight of the carrier,

thereby dehydrating the immobilized enzyme, wherein the moisture content of the immobilized enzyme is 1% to 50% by weight based on the weight of the carrier, wherein the enzyme is used for esterification.

4. The process for preparing an immobilized enzyme as defined in Claim 3, wherein the fatty acid, fatty acid triglyceride or fatty acid partial glyceride which is brought into contact with the immobilized enzyme is an oil phase substrate of the enzyme.

5. The process for preparing an immobilized enzyme as defined in Claim 1, wherein the fatty acid triglyceride or fatty acid partial glyceride which is brought into contact with the immobilized enzyme is an oil phase substrate of the enzyme.

6. The process for preparing an immobilized enzyme as defined in Claim 2, wherein the fatty acid triglyceride or fatty acid partial glyceride which is brought into contact with the immobilized enzyme is an oil phase substrate of the enzyme.